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Jacqueline Marcus Robert J. Lemons

Attorneys for Debtors and Debtors in Possession

# UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11 Case No.

LEHMAN BROTHERS HOLDINGS INC., et al., : 08-13555 (JMP)

:

Debtors. : (Jointly Administered)

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# FOURTH NOTICE OF WITHDRAWAL OR DEFERRAL OF DEBTORS' APPLICATION TO ASSUME CERTAIN EXECUTORY CONTRACTS

#### PLEASE TAKE NOTICE of the following:

1. On October 25, 2011, the above-captioned debtors and debtors in possession (collectively, the "<u>Debtors</u>") filed a Plan Supplement [ECF No. 21254], as amended from time to time (the "<u>Plan Supplement</u>"), <sup>1</sup> containing documents and schedules in connection

<sup>&</sup>lt;sup>1</sup> On November 4, 2011, the Debtors filed Amendment No. 1 to the Plan Supplement [ECF No. 21665]. On November 15, 2011, the Debtors filed Amendment No. 2 to the Plan Supplement [ECF No. 22156]. On November 22, 2011, the Debtors filed Amendment No. 3 to the Plan Supplement [ECF No. 22590]. On November 29, 2011, the Debtors filed Amendment No. 4 to the Plan Supplement [ECF No. 22742]. On December 2, 2011, the Debtors filed Amendment No. 5 to the Plan Supplement [ECF No. 22876]. On December 5, 2011, the Debtors filed Amendments No. 6 and No. 7 to the Plan Supplement [ECF Nos. 22975 and 22980]. On January 31, 2012, the Debtors filed a notice of withdrawal of their application to assume certain executory contracts. [ECF No. 24823]. On February 9, 2012, the Debtors filed a Notice of (i) Withdrawal of Debtors' Application to Assume Certain Executory Contracts, (iii) Adjournment of Hearing on Debtors' Application to Assume Certain Executory Contracts, and (iv) Status Conference on Debtors' Proposed Assumption of Executory Contracts. [ECF No. 25201]. On February 13, 2012, the Debtors filed their Third Notice of Withdrawal of Debtors' Application to Assume Certain Executory Contracts

with the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and its Affiliated Debtors (the "Plan"), 2 dated December 5, 2011 [ECF No. 22973] that was confirmed by order of the Court on December 6, 2011 [ECF No. 23023] (the "Confirmation Order"). The Plan became effective on March 6, 2012.

- 2. Pursuant to the Confirmation Order, the hearing on the Debtors' proposed assumption of certain executory contracts and unexpired leases set forth on Exhibit 2 to the Plan Supplement was adjourned until (i) February 14, 2012, or (ii) such other date as may be scheduled by the Debtors, with leave from the Court, with at least 30 days notice to the relevant counterparty, or as otherwise agreed.
- 3. On January 31, 2012 and February 9 and 13, 2012, the Debtors filed notices of withdrawal of their application to assume certain executory contracts or to defer indefinitely the hearing on their application to assume certain executory contracts (the "Notices of Withdrawal or Deferral").
- 4. Subsequent to the filing of the Notices of Withdrawal or Deferral, the Debtors have reached agreements with certain additional parties with respect to their objections to the Debtors' application to assume executory contracts and unexpired leases.
- 5. The Debtors hereby withdraw their application to assume the executory contracts and unexpired leases identified on Exhibit A hereto (the "Withdrawn Contracts").
- 6. The executory contracts and unexpired leases that are the subject of the objections identified on Exhibit B (the "Additional Deferred Contracts") shall be adjourned

<sup>[</sup>ECF No. 25266]. On March 19, 2012, the Court entered an order authorizing the Debtors to assume certain executory contracts and unexpired leases. [ECF No. 27016].

<sup>&</sup>lt;sup>2</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Plan.

without date and shall be scheduled by the Debtors, with leave from the Court, on a date to be determined with at least 30 days notice to the counterparty, or as otherwise agreed.

7. The Debtors reserve their rights to withdraw in the future their application to assume additional executory contracts and unexpired leases set forth on Schedule 1 or 2 to the Confirmation Order or that are the subject of the objections listed on Schedule 1 or 2 to the Confirmation Order.

Dated: April 3, 2012 New York, New York

/s/ Jacqueline Marcus
Jacqueline Marcus
Robert J. Lemons

WEIL, GOTSHAL & MANGES LLP 767 Fifth Avenue New York, New York 10153 Telephone: (212) 310-8000 Facsimile: (212) 310-8007

Attorneys for Debtors and Debtors in Possession

### **EXHIBIT A**

### WITHDRAWN CONTRACTS

Counterparty	Debtor	Title of Agreement	Notice Address
Anthracite Balanced Company (50) Ltd.	Lehman Brothers Special Financing Inc.	ISDA Master Agreement, dated as of May 25, 2007	Jennifer DeMarco Sarah Campbell Clifford Chance US LLP 31 West 52nd Street New York, NY 10019
		VCD A M	AIB International Centre I.F.S.C Dublin, 1 Ireland Attn: The Directors
Anthracite Rated Investments (JR-14)	Lehman Brothers Special Financing Inc.	ISDA Master Agreement, dated as of August 24, 2004	Jennifer DeMarco Sarah Campbell Clifford Chance US LLP 31 West 52nd Street New York, NY 10019
			AIB International Centre I.F.S.C Dublin, 1 Ireland Attn: The Directors
Asbury Atlantic, Inc.	Lehman Brothers Special Financing Inc.	ISDA Master Agreement, dated as of December 8, 2006	David W. Dykhouse Brian P. Guiney Patterson Belknap Webb & Tyler LLP 1133 Avenue of the Americas New York, NY 10036-6710
			210 Russell Avenue Gaithersburg, MD 20877 Attn: Chief Financial Officer
Asbury-Solomons, Inc.	Lehman Brothers Special Financing Inc.	ISDA Master Agreement, dated as of March 15, 1999	David W. Dykhouse Brian P. Guiney Patterson Belknap Webb & Tyler LLP 1133 Avenue of the Americas New York, NY 10036-6710
			210 Russell Avenue Gaithersburg, MD 20877 Attn: Chief Financial Officer
Beryl Finance Limited Series 2005-7	Lehman Brothers Special Financing Inc.	ISDA Master Agreement, dated as of October 10, 2002, as amended and restated on July 21, 2006, between Lehman Brothers Special Financing Inc. and Dante Finance Public Company	Eric A. Schaffer Michael J. Venditto Reed Smith LLP 599 Lexington Avenue, New York, NY 10022
			Walkers SPV Limited Walker House, 87 Mary Street George Town, Grand Cayman, Cayman Islands

Counterparty	Debtor	Title of Agreement	Notice Address
Beryl Finance Limited Series 2006-5	Lehman Brothers Special Financing Inc.	ISDA Master Agreement, dated as of October 10, 2002, as amended and restated on July 22, 2005, between Lehman Brothers Special Financing Inc. and Dante Finance Public Company	Eric A. Schaffer Michael J. Venditto Reed Smith LLP 599 Lexington Avenue, New York, NY 10022
			Walkers SPV Limited Walker House, 87 Mary Street George Town, Grand Cayman, Cayman Islands
Beryl Finance Limited Series 2006-6	Lehman Brothers Special Financing Inc.	ISDA Master Agreement, dated as of October 10, 2002, as amended and restated on July 22, 2005, between Lehman Brothers Special Financing Inc. and Dante Finance Public Company	Eric A. Schaffer Michael J. Venditto Reed Smith LLP 599 Lexington Avenue, New York, NY 10022
			Walkers SPV Limited Walker House, 87 Mary Street George Town, Grand Cayman, Cayman Islands
Beryl Finance Limited Series 2007-4	Lehman Brothers Special Financing Inc.	ISDA Master Agreement, dated as of October 10, 2002, as amended and restated on July 21, 2006, between Lehman Brothers Special Financing Inc. and Dante Finance Public Company	Eric A. Schaffer Michael J. Venditto Reed Smith LLP 599 Lexington Avenue, New York, NY 10022
			Walkers SPV Limited Walker House, 87 Mary Street George Town, Grand Cayman, Cayman Islands
California Housing Finance Agency	Lehman Brothers Special Financing Inc. (as assignee of Lehman Brothers Derivative Products Inc.)	ISDA Master Agreement (Local Currency—Single Jurisdiction), dated as of January 12, 2000	Robert L. Sills Thomas C. Mitchell Orrick, Herrington & Sutcliffe LLP 51 West 52nd Street New York, NY 10019-6142 1121 L Street
			Sacramento, CA 95814
Canadian Imperial Bank of Commerce	Lehman Brothers Commercial Corporation	ISDA Master Agreement, dated as of September 18, 1996	Christine Walsh Mayer Brown LLP 1675 Broadway New York, NY 10019
			199 Bay Street Commerce Court West, 6th Floor Toronto, Ontario, M5L 1A2 Canada Attn: Michele Hunt

Counterparty	Debtor	Title of Agreement	Notice Address
Chattanooga-Hamilton County Hospital Authority (Erlanger Health System)	Lehman Brothers Special Financing Inc.	ISDA Master Agreement, dated as of January 8, 2004	Hollace Topol Cohen Troutman Sanders LLP The Chrysler Building 405 Lexington Avenue New York, NY 10174
			975 East Third Street Chattanooga TN 37403 Attn: Chief Financial Officer
Commonwealth of Puerto Rico	Lehman Brothers Special Financing Inc.	ISDA Master Agreement, dated as of November 18, 2004	Mark N. Berman Christopher M. Desiderio 437 Madison Ave. New York, NY 10022
			Government Development Bank for Puerto Rico Roberto Sanchez Vilella Government Center Avenida de Diego, Parada 22 San Juan, Puerto Rico, 940 Puerto Rico Attn: President
Commonwealth of Puerto Rico	Lehman Brothers Special Financing Inc.	ISDA Master Agreement, dated as of October 2, 2007	Mark N. Berman Christopher M. Desiderio 437 Madison Ave. New York, NY 10022
			Government Development Bank for Puerto Rico Roberto Sanchez Vilella Government Center Avenida de Diego, Parada 22 San Juan, Puerto Rico, 940 Puerto Rico Attn: President
Franklin W. Olin College of Engineering, Inc.	Lehman Brothers Special Financing Inc.	1992 (Local Currency-Single Jurisdiction) ISDA Master Agreement, certain related documents, and three interest rate swap confirmations (two dated May 24, 2006 and one dated December 1, 2006)	Jason C. Moreau Greenberg Traurig, LLP One International Place Boston, MA 02110
			Olin Way Needham, MA 02492-1200 Attn: Vice President of Administration of Finance
Guam Economic Development Authority	Lehman Brothers Special Financing Inc.	Reserve Agreement, dated as of December 13, 2007	Steven J. Fink Thomas C. Mitchell Orrick, Herrington & Sutcliffe LLP 51 West 52nd Street New York, NY 10019-6142

Counterparty	Debtor	Title of Agreement	Notice Address
			Guam Economic Development and Commerce Authority ITC Building, Suite 511 590 South Marine Drive Tamuning, 96911 Guam Attn: Administrator
Hess Energy Power & Gas Company (UK) Ltd.	Lehman Brothers Commodity Services Inc.	Any master agreements	Harold Olsen Stroock & Stroock & Lavan LLP 180 Maiden Lane New York, NY 10038
			Hess Corporation 1185 Avenue of the Americas New York, NY 10036 Attn: Charles F. Cerria, Esq.
Hess Corporation (f/k/a Amerada Hess Corp.)	Lehman Brothers Commodity Services Inc.	Any master agreements	Harold Olsen Stroock & Stroock & Lavan LLP 180 Maiden Lane New York, NY 10038
			Hess Corporation 1185 Avenue of the Americas New York, NY 10036 Attn: Charles F. Cerria, Esq.
			1185 Avenue of the Americas New York, NY 10036 Attn: Vice President, Chief Risk Officer
Idaho Housing and Finance Association	Lehman Brothers Special Financing Inc.	ISDA Master Agreement (Local Currency – Single Jurisdiction), dated as of August 13, 2007	Robert L. Sills Thomas C. Mitchell Orrick, Herrington & Sutcliffe LLP 51 West 52nd Street New York, NY 10019-6142
			565 West Myrtle Boise, ID 83702
Idaho Housing and Finance Association	Lehman Brothers Special Financing Inc. (as assignee of Lehman Brothers Derivative Products Inc.)	ISDA Master Agreement (Local Currency – Single Jurisdiction), dated as of February 26, 2004	Robert L. Sills Thomas C. Mitchell Orrick, Herrington & Sutcliffe LLP 51 West 52nd Street New York, NY 10019-6142
			565 West Myrtle Boise, ID, 83702

Counterparty	Debtor	Title of Agreement	Notice Address
Idaho Housing and Finance Association	Lehman Brothers Financial Products Inc.	1992 ISDA Master Agreement (Local Currency – Single Jurisdiction), dated as of September 21, 2000	Robert L. Sills Thomas C. Mitchell Orrick, Herrington & Sutcliffe LLP 51 West 52nd Street New York, NY 10019-6142 565 West Myrtle
Mirabella	Lehman Brothers Special Financing Inc.	ISDA Master Agreement dated as of October 26, 2006	Boise, ID 83702  Nathan Coco Jeffrey Rossman McDermott Will & Emery LLP 227 West Monroe Street Suite 4400 Chianga, III, 60606
			Chicago, IIL 60606  c/o Cain Brothers 360 Madison Avenue, 5th Floor New York, NY 10017 Attn: Derivatives Operations c/o Pacific Retirement Services 1200 Mira Mar Avenue Medford, OR 97504 Attn: Jerry Schoeggl
New Generation Funding Trust 83	Lehman Brothers Special Financing Inc.	ISDA Master Agreement (Multicurrency-Cross Border), dated as of August 12, 2005	Francis C. Healy Stroock & Stroock & Lavan LLP 180 Maiden Lane New York, NY 10083
			c/o CIFG Services, Inc. 825 Third Avenue, 6th floor New York, NY 10022
New Generation Funding Trust 16	Lehman Brothers Special Financing Inc.	ISDA Master Agreement (Multicurrency-Cross Border), dated as of May 1, 2003	Francis C. Healy Stroock & Stroock & Lavan LLP 180 Maiden Lane New York, NY 10083 c/o CDC IXIS Financial
			Guaranty Services Inc. 825 Third Avenue, 6th floor New York, NY 10022
New Generation Funding Trust 37	Lehman Brothers Special Financing Inc.	ISDA Master Agreement (Multicurrency-Cross Border), dated as of June 11, 2004	Francis C. Healy Stroock & Stroock & Lavan LLP 180 Maiden Lane New York, NY 10083
			CDC IXIS Financial Guaranty Services Inc. 825 Third Avenue, 6th floor New York, NY 10022 Attn: General Counsel

Counterparty	Debtor	Title of Agreement	Notice Address
New Generation Funding Trust 38	Lehman Brothers Special Financing Inc.	ISDA Master Agreement (Multicurrency-Cross Border), dated as of June 25, 2004	Francis C. Healy Stroock & Stroock & Lavan LLP 180 Maiden Lane New York, NY 10083
			CDC IXIS Financial Guaranty Services Inc. 825 Third Avenue, 6th fl. New York, NY 10022 Attn: Paul Kwiatkoski
New Generation Funding Trust 39	Lehman Brothers Special Financing Inc.	ISDA Master Agreement (Multicurrency-Cross Border), dated as of July 30, 2004	Francis C. Healy Stroock & Stroock & Lavan LLP 180 Maiden Lane New York, NY 10083
			c/o CDC IXIS Financial Guaranty Services Inc. 825 Third Avenue, 6th floor New York, NY 10022
New Generation Funding Trust 15	Lehman Brothers Special Financing Inc.	ISDA Master Agreement (Multicurrency-Cross Border), dated as of May 1, 2003	Francis C. Healy Stroock & Stroock & Lavan LLP 180 Maiden Lane New York, NY 10083
			CDC IXIS Financial Guaranty Services Inc. 825 Third Avenue, 6th fl. New York, NY 10022 Attn: Paul Kwiatkoski
Principal Life Insurance Company	Lehman Brothers Special Financing Inc.	ISDA Master Agreement, dated as of June 30, 2004	Lee S. Attanasio Alex R. Rovira SIDLEY AUSTIN LLP New York, NY 10019
Puerto Rico Sales Tax Financing Corporation	Lehman Brothers Special Financing Inc.	ISDA Master Agreement, dated as of July 11, 2007	Mark N. Berman Christopher M. Desiderio 437 Madison Ave. New York, NY 10022
			Government Development Bank for Puerto Rico Roberto Sanchez Vilella Government Center Avenida de Diego, Parada 22 San Juan, Puerto Rico, 940 Puerto Rico Attn: President
Ruby Finance 2006-5	Lehman Brothers Special Financing Inc.	ISDA Master Agreement, dated as of October 10, 2002 (as amended and restated)	Eric A. Schaffer Michael J. Venditto Reed Smith LLP 599 Lexington Avenue, New York, NY 10022

Counterparty	Debtor	Title of Agreement	Notice Address
			AIB International Center International Financial
			Services Center
			North Wall Quay
			Dublin 1, Ireland
			Attn: Tom Geary/ Adrian
			Wrafter
			HSBC Bank, USA
			CTLA - Structured Finance
			10 East 40th Street, 14th
			Floor
			New York, NY, 10016
			Attn: Thomas Musarra
			Ruby Finance PLC
			c/o The Bank of New York
			Mellon-London Branch
			One Canada Square London, E14 5AL
Saphir Finance PLC 2005-4	Lehman Brothers	ISDA Master Agreement,	United Kingdom Eric A. Schaffer
Sapini Pinance FEC 2003-4	Special Financing	dated as of October 10, 2002	Michael J. Venditto
	Inc.	(as amended and restated)	Reed Smith LLP
	me.	(as amended and restated)	599 Lexington Avenue,
			New York, NY 10022
			BNY Corporate Trustee
			Services Limited - London
			Branch
			One Canada Square London
			London, E14 5AL
			United Kingdom
			HSBC Bank, USA
			CTLA - Structured Finance
			10 East 40th Street, 14th
			Floor
			New York, NY, 10016
			Attn: Thomas Musarra
Saphir Finance PLC 2007-3	Lehman Brothers	ISDA Master Agreement,	Eric A. Schaffer
	Special Financing	dated as of October 10, 2002	Michael J. Venditto
	Inc.	(as amended and restated)	Reed Smith LLP
			599 Lexington Avenue,
			New York, NY 10022
			BNY Corporate Trustee Services Limited - London
			Branch
			One Canada Square London
			London, E14 5AL
			United Kingdom
			HSBC Bank, USA
			CTLA - Structured Finance
			10 East 40th Street, 14th
			Floor
			New York, NY, 10016
			Attn: Thomas Musarra

Counterparty	Debtor	Title of Agreement	Notice Address
Tempe Life Care Village, Inc., d/b/a, Friendship Village Of Tempe		1992 Local Currency-Single Jurisdiction ISDA Master Agreement, dated as of June 20, 2006	John A. Sten Joseph P. Davis Greenberg Traurig, LLP One International Place Boston, Ma 02110
Toronto-Dominion Bank	Lehman Brothers	1992 ISDA Master	2645 East Southern Avenue Tempe, AZ 85282 Shawn R. Fox
	Special Financing Inc.	Agreement, dated as of May 9, 1997	McGuireWoods LLP 1345 Avenue of the Americas Seventh Floor New York, NY 10105-0106
			31 West 52nd Street New York, NY, 10019-6101 Attn: Deborah Gravinese
Waterstone Capital Advisors, LLC	Lehman Brothers Special Financing Inc.	Forward Purchase Agreement, dated as of June 5, 2008	Frederick D. Hyman Mayer Brown LLP 1675 Broadway New York, NY 10019
			8720 Red Oak Boulevard, Suite 300 Charlotte, NC 28217
Wockhardt EU Operations (Swiss) AG	Lehman Brothers Special Financing Inc.	ISDA Master Agreement, dated as of July 4, 2007	Reed Smith LLP Andrea Pincus 599 Lexington Avenue, New York NY 10022
Zircon Finance LTD Series 2007-2	Lehman Brothers Special Financing Inc.	ISDA Master Agreement, dated as of October 10, 2002, as amended and restated on July 21, 2006, between Lehman Brothers Special Financing Inc. and Dante Finance Public Company	Eric A. Schaffer Michael J. Venditto Reed Smith LLP 599 Lexington Avenue, New York, NY 10022
		Timile Tuone company	540 West Madison Street, 25th floor Chicago, Il 60661 Attn: Matthew Massier
			c/o Zircon Finance Limited Walker House, 87 Mary Street George Town
			Grand Cayman, KY1-9002 Cayman Islands Attn: Alasdair Foster
			HSBC Bank, USA CTLA - Structured Finance 10 East 40th Street, Floor 14 New York, NY, 10016 Attn: Thomas Musarra

Counterparty	Debtor	Title of Agreement	Notice Address
			Walkers SPV Limited
			Walker House 87 Mary Street, George
			Town
			Grand Cayman, KY1-9002
			Cayman Islands
			Attn: Directors
Zircon Finance Limited Series 2007-14	Lehman Brothers	ISDA Master Agreement,	Eric A. Schaffer
	Special Financing	dated as of October 10, 2002,	Michael J. Venditto
	Inc.	as amended and restated on	Reed Smith LLP
		July 21, 2006, between	599 Lexington Avenue,
		Lehman Brothers Special Financing Inc. and Dante	New York, NY 10022
		Finance Public Company	
		i mance i done company	540 West Madison Street,
			25th floor
			Chicago, Il 60661
			Attn: Matthew Massier
			c/o Zircon Finance Limited
			Walker House, 87 Mary
			Street
			George Town Grand Cayman, KY1-9002
			Cayman Islands
			Attn: Alasdair Foster
			HSBC Bank, USA
			CTLA - Structured Finance
			10 East 40th Street, Floor 14
			New York, NY, 10016
			Attn: Thomas Musarra
			Walkers SPV Limited
			Walker House
			87 Mary Street, George Town
			Grand Cayman, KY1-9002
			Cayman Islands
			Attn: Directors

### **EXHIBIT B**

### ADDITIONAL DEFERRED CONTRACTS

Number	Counterparty	ECF No.	Debtor	Agreement
_ (022220002	Delaware Investment		Lehman	All derivatives contracts between
	Advisers, a Series of		Brothers Special	LBSF and Penn's Landing CDO
	Delaware Management		Financing Inc.	SPC
	Business Trust, in its		T maneing me.	51.0
1	capacity as portfolio	21935		
	manager and attorney-in-			
	fact for Penn's Landing			
	CDO SPC.			
	Diamond Finance Public		Lehman	ISDA Master Agreement, dated as
	Limited Company (Series		Brothers Special	of October 10, 2002
	2006-2 EUR		Financing Inc.	
2	40,000,000 CDO of CDO	21838 and 21854		
_	Credit-Linked Synthetic			
	Portfolio Notes due 2016			
	(ISIN: XS0259223286))			
	First Franklin Mortgage		Lehman	1992 Multicurrency-Cross Border
2	Loan Trust 2006-FF8	21972	Brothers Special	ISDA Master Agreement dated as
3		21872	Financing Inc.	of June 29, 2006
	Gemstone CDO VI Ltd		Lehman	1992 Multicurrency-Cross Border
4		21872	Brothers Special	ISDA Master Agreement dated as
			Financing Inc.	of August 16, 2006
	Granite Finance Limited		Lehman	ISDA Master Agreement, dated as
	(Series 2005-10 EUR		Brothers Special	of July 28, 2005
_	20,000,000 Credit Linked		Financing Inc.	
5	MTM Trigger Leveraged	21838 and 21854		
	Synthetic Portfolio Notes			
	due 2015 (ISIN:			
	XS0224217199)) HSBC Bank USA,		Lehman	1002 ISDA Mastar Agreement
	National Association		Brothers Special	1992 ISDA Master Agreement (Multicurrency - Cross Border)
	Tradional Association		Financing Inc.	dated as of October 4, 2000
6		22107	I maneing me.	between Egypt Trust I, Series
				2000-A Trust and LBSF
	IMPAC CMB Trust	21872	Lehman	1992 Multicurrency-Cross Border
	Series 2003-11		Brothers	ISDA Master Agreement dated as
7			Derivatives	of November 6, 2003
			Products Inc.	
	n.m.i.g.c. = =	610=5		1002 14 11
	IMPAC CMB Trust	21872	Lehman	1992 Multicurrency-Cross Border
8	Series 2004-05		Brothers	ISDA Master Agreement dated as
			Derivatives	of May 28, 2004
	IMPAC CMB Trust	21872	Products Inc Lehman	1002 Multiourron av. Cross Douler
	Series 2004-08	210/2	Brothers	1992 Multicurrency-Cross Border ISDA Master Agreement dated as
9	501168 2004-00		Derivatives	of September 29, 2004
			Products Inc	or september 27, 2004
	IMPAC CMB Trust	21872	Lehman	1992 Multicurrency-Cross Border
10	Series 2004-10		Brothers	ISDA Master Agreement dated as
10			Derivatives	of November 24, 2004
			Products Inc	
1.1	IMPAC CMB Trust	21872	Lehman	1992 Multicurrency-Cross Border
11	Series 2005-04		Brothers Special	ISDA Master Agreement dated as

IMPAC CMB Trust   Series 2005-05   Ehman   Brothers Special Financing Inc.   ISDA Master Agreement dated as of June 30, 2005   ISDA Master Agreement dated as of June 30, 2005   ISDA Master Agreement dated as of June 30, 2005   ISDA Master Agreement dated as of June 30, 2005   ISDA Master Agreement dated as of June 30, 2005   ISDA Master Agreement dated as of November 30, 2005   ISDA Master Agreement dated as of November 30, 2005   ISDA Master Agreement dated as of November 30, 2005   Master Agreement dated as of November 17, 2005   ISDA Master Agreement dated as of November 17, 2005   ISDA Master Agreement dated as of June 30, 2005   ISDA Master Agreement dated as of November 17, 2005   ISDA Master Agreement dated as of November 17, 2005   ISDA Master Agreement dated as of November 17, 2005   ISDA Master Agreement dated as of November 17, 2005   ISDA Master Agreement dated as of November 17, 2005   ISDA Master Agreement dated as of November 17, 2005   ISDA Master Agreement dated as of November 17, 2005   ISDA Master Agreement dated as of November 17, 2005   ISDA Master Agreement dated as of November 17, 2005   ISDA Master Agreement dated as of November 17, 2005   ISDA Master Agreement dated as of November 17, 2005   ISDA Master Agreement dated as of November 17, 2005   ISDA Master Agreement dated as of November 17, 2005   ISDA Master Agreement dated March 14, 2001   ISDA Master Agreement dat				Financing Inc.	of May 6, 2005
IMPAC CMB Trust   21872   Lehman   Brothers Special   Financing Inc.   Lehman   Series 2005-08   Liberty Square CDO I, Ltd.   Lehman   Financing Inc.   Lehman   Liberty Square CDO II, Ltd.   Lehman   Brothers Special   Financial   Products Inc.   Lehman   Brothers   Financial   Products Inc.   Lehman   Brothers Special   Financing Inc.   Lehman   Lehman   Brothers Special   Financial   Products Inc.   Lehman   Brothers Special   Financing Inc.   Lehman   ISDA Master Agreement, dated as   Special   Financing Inc.   Lehman   Spothers Special   Financing Inc.   Special   Financing Inc.   Lehman   Spothers Special   Financing Inc.   Special   Financing Inc.   Special   Financing Inc.   Special   Financing Inc.   Spothers Special   Financing Inc.   Special   Financing			21872	Lehman	1992 Multicurrency-Cross Border
IMPAC CMB Trust Series 2005-08	12	Series 2005-05		Brothers Special	
Liberty Square CDO I, Ltd.  Liberty Square CDO I, Ltd.  21949  Liberty Square CDO II, Ltd.  Lehman Brothers Special Financial Products Inc.  Lehman Brothers Special Financing Inc.					
Liberty Square CDO I, Ltd.  21949  Liberty Square CDO I, Ltd.  21949  Liberty Square CDO II, Ltd.  Liberty Square CDO II, Liberty Square CDO II, Ltd.  Lehman Brothers Financial Products Inc.  Lehman Brothers Special Financial Products Inc.  Lehman Brothers Special Financing Inc.  All derivatives contracts between LBSF and Penn's Landing CDO SPC  Saphir Finance PLC (Series 2008-1 EUR 60,000,000 ABS Long-Short Floating Rate Notes due 2046 (ISIN: XS0338465502))  State Street Bank and Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund  Access Group, Inc.  Lehman Brothers Special Financing Inc.  SIDA Master Agreement, dated September 4, 2001  Special Financing Inc.  SIDA Master Agreement, dated September 4, 2001			21872		
Liberty Square CDO I, Ltd.  21949  Lehman Brothers Special Financing Inc.  Liberty Square CDO II, Ltd.  Lehman Brothers Brothers Financial Products Inc.  Lehman Brothers Special Financing Inc.  Lehman Brothers Special Financing Inc.  Saphir Finance PLC (Series 2008-1 EUR 60,000,000 ABS Long-Short Floating Rate Notes due 2046 (ISIN: XS0338465502))  State Street Bank and Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund  Access Group, Inc.  Lehman Brothers Special Financing Inc.  Lehman Brothers Special Financing Inc.  Lehman Brothers Special Financing Inc.  ISDA Master Agreement dated March 2, 2001 (including the Schedule to the Master Agreement dated March 14, 2001 and all confirmations and credit support annexes and any other schedules relating thereto dated thereafter)  Lehman Brothers Special Financing Inc.  ISDA Master Agreement, dated as of October 10, 2002  Special Financing Inc.  State Street Bank and Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund  Access Group, Inc.  Lehman Brothers Special Financing Inc.  ISDA Master Agreement, dated September 4, 2001	13	Series 2005-08			
Ltd.  21949  Lid.  21949  Lid.  21949  Liberty Square CDO II, Ltd.  21949  Lehman Brothers Special Financial Products Inc.  Saphir Finance PLC (Series 2008-1 EUR 60,000,000 ABS Long-Short Floating Rate Notes due 2046 (ISIN: XS0338465502))  State Street Bank and Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund  Access Group, Inc.  Lehman Brothers Special Financing Inc.  Lehman Brothers Special Financing Inc.  SIDA Master Agreement, dated as September 4, 2001  ISDA Master Agreement, dated September 4, 2001					,
Liberty Square CDO II, Ltd.   Liberty Square CDO II, Ltd.   Lehman Brothers Special Financing Inc.   Lehman Brothers Special Financing Inc.   Lehman Brothers Special Financing Inc.   Saphir Finance PLC (Series 2008-1 EUR 60,000,000 ABS Long-Short Floating Rate Notes due 2046 (ISIN: XS0338465502))   State Street Bank and Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund Access Group, Inc.   Lehman Brothers Special Financing Inc.   Lehman Brothers Special September 4, 2001   Lehman Brothers Special Financing Inc.   Lehman Brothers Special September 4, 2001   Lehman Bro		T =			
Liberty Square CDO II, Ltd.  Lehman Brothers Financial Products Inc.  Lehman Brothers Special Financial Products Inc.  Lehman Brothers Special Financing Inc.  Saphir Finance PLC (Series 2008-1 EUR 60,000,000 ABS Long- Short Floating Rate Notes due 2046 (ISIN: XS0338465502))  State Street Bank and Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund Access Group, Inc.  Lehman Brothers Special Financing Inc.  Lehman Brothers Special Financing Inc.  ISDA Master Agreement, dated September 4, 2001  ISDA Master Agreement, dated September 4, 2001		Ltd.			
Liberty Square CDO II, Ltd.  Liberty Square CDO II, Ltd.  21949  Liberty Square CDO II, Ltd.  Lichman Brothers Financial Products Inc.  Lincoln National Life Insurance Company  Lincoln National Life Insurance PLC (Series 2008-1 EUR 60,000,000 ABS Long-Short Floating Rate Notes due 2046 (ISIN: XS0338465502))  State Street Bank and Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund  Access Group, Inc.  Lehman Brothers Special Financing Inc.  Lehman Brothers Special Financing Inc.  Lehman Brothers Special Financing Inc.  Special Financing Inc.  Lehman Brothers Special Financing Inc.  Special Financing Inc.  Lehman Brothers Special Financing Inc.  ISDA Master Agreement, dated as of October 10, 2002  Special Financing Inc.  Lehman Brothers Special Financing Inc.  ISDA Master Agreement, dated September 4, 2001				Financing Inc.	
Liberty Square CDO II, Ltd.  21949  Lehman Brothers Financial Products Inc.  Lehman Brothers Special Financing Inc.  Saphir Finance PLC (Series 2008-1 EUR 60,000,000 ABS Long-Short Floating Rate Notes due 2046 (ISIN: XS0338465502))  State Street Bank and Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund Access Group, Inc.  Lehman Brothers Special Financing Inc.  Lehman Brothers Special Financing Inc.  ISDA Master Agreement, dated as of October 10, 2002  ISDA Master Agreement, dated September 4, 2001	14		21949		
Liberty Square CDO II, Ltd.  21949  Lehman Brothers Financial Products Inc.  Lincoln National Life Insurance Company  Saphir Finance PLC (Series 2008-1 EUR 60,000,000 ABS Long-Short Floating Rate Notes due 2046 (ISIN: XS0338465502))  State Street Bank and Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund  Access Group, Inc.  Lehman Brothers Special Financing Inc.  Lehman Brothers Special Financing Inc.  Lehman Brothers Special Financing Inc.  ISDA Master Agreement dated April 26, 2001 (including the Schedule to the Master Agreement dated May 8, 2001 and all confirmations and credit support annexes and any other schedules relating thereto dated thereafter)  All derivatives contracts between LBSF and Penn's Landing CDO SPC  ISDA Master Agreement, dated as of October 10, 2002  ISDA Master Agreement, dated September 4, 2001  ISDA Master Agreement dated April 26, 2001 (including the Schedule to the Master Agreement dated May 8, 2001 and all confirmations and credit support annexes and any other schedules relating thereto dated May 8, 2001 and all confirmations and credit support annexes and any other schedules relating thereto dated may o					
Liberty Square CDO II, Ltd.  21949  Lehman Brothers Financial Products Inc.  Lincoln National Life Insurance Company  Lincoln National Life Insurance Company  Saphir Finance PLC (Series 2008-1 EUR 60,000,000 ABS Long-Short Floating Rate Notes due 2046 (ISIN: XS0338465502))  State Street Bank and Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund  Access Group, Inc.  Lehman Brothers Special Financing Inc.  Lehman Brothers Special Financing Inc.  Master Agreement dated April 26, 2001 (including the Schedule to the Master Agreement dated May 8, 2001 and all confirmations and credit support annexes and any other schedules relating thereto dated thereafter)  All derivatives contracts between LBSF and Penn's Landing CDO SPC  Lehman Brothers Special Financing Inc.  ISDA Master Agreement, dated as of October 10, 2002  State Street Bank and Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund  Access Group, Inc.  Lehman ISDA Master Agreement, dated September 4, 2001					
Ltd.  21949  Brothers Financial Products Inc.  21949  Lincoln National Life Insurance Company  Lehman Brothers Special Financing Inc.  Saphir Finance PLC (Series 2008-1 EUR 60,000,000 ABS Long-Short Floating Rate Notes due 2046 (ISIN: XS0338465502))  State Street Bank and Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund Access Group, Inc.  Ltd.  Brothers Financial Products Inc.  Brothers Financial Products Inc.  Lehman Brothers Special Financing Inc.  Brothers Special Financing Inc.  Special F					relating thereto dated thereafter)
Ltd.  21949  Brothers Financial Products Inc.  21949  Lincoln National Life Insurance Company  Lehman Brothers Special Financing Inc.  Saphir Finance PLC (Series 2008-1 EUR 60,000,000 ABS Long-Short Floating Rate Notes due 2046 (ISIN: XS0338465502))  State Street Bank and Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund Access Group, Inc.  Ltd.  Brothers Financial Products Inc.  Brothers Financial Products Inc.  Lehman Brothers Special Financing Inc.  Brothers Special Financing Inc.  Special F		Liberty Square CDO II.		Lehman	Master Agreement dated April 26.
Total Products Inc.   Financial Products Inc.   Saphir Finance PLC (Series 2008-1 EUR 60,000,000 ABS Long-Short Floating Rate Notes due 2046 (ISIN: XS0338465502))   State Street Bank and Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund   Access Group, Inc.   Lehman   Financial Products Inc.   Financial Products Inc.   Sinancial Rate May 8, 2001 and all confirmations and credit support annexes and any other schedules relating thereto dated thereafter)   All derivatives contracts between LBSF and Penn's Landing CDO SPC   ISDA Master Agreement, dated as of October 10, 2002   Sinancial Products Inc.		T =			
Lincoln National Life Insurance Company  Saphir Finance PLC (Series 2008-1 EUR 60,000,000 ABS Long-Short Floating Rate Notes due 2046 (ISIN: XS0338465502))  State Street Bank and Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund  Access Group, Inc.  Lehman Brothers Special Financing Inc.  Lehman Brothers Special Financing Inc.  Lehman Brothers Special Financing Inc.  ISDA Master Agreement, dated as of October 10, 2002  ISDA Master Agreement, dated September 4, 2001  ISDA Master Agreement, dated September 4, 2001  ISDA Master Agreement, dated September 4, 2001				Financial	the Master Agreement dated May
Lincoln National Life Insurance Company  21923  Lehman Brothers Special Financing Inc.  Saphir Finance PLC (Series 2008-1 EUR 60,000,000 ABS Long- Short Floating Rate Notes due 2046 (ISIN: XS0338465502))  State Street Bank and Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund  Access Group, Inc.  Lehman Brothers Special Financing Inc.  ISDA Master Agreement, dated as of October 10, 2002  ISDA Master Agreement, dated September 4, 2001  ISDA Master Agreement, dated September 4, 2001  ISDA Master Agreement, dated September 4, 2001	15		21040	Products Inc.	
Lincoln National Life Insurance Company  21923  Lehman Brothers Special Financing Inc.  Saphir Finance PLC (Series 2008-1 EUR 60,000,000 ABS Long- Short Floating Rate Notes due 2046 (ISIN: XS0338465502))  State Street Bank and Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund  Access Group, Inc.  Lehman Brothers Special Financing Inc.  Lehman Brothers Special Financing Inc.  ISDA Master Agreement, dated as of October 10, 2002  ISDA Master Agreement, dated September 4, 2001	13		21949		
Lincoln National Life Insurance Company  21923  Lehman Brothers Special Financing Inc.  Saphir Finance PLC (Series 2008-1 EUR 60,000,000 ABS Long- Short Floating Rate Notes due 2046 (ISIN: XS0338465502))  State Street Bank and Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund  Access Group, Inc.  Lehman Brothers Special Financing Inc.  Lehman Brothers Special Financing Inc.  Lehman Brothers Special Financing Inc.  ISDA Master Agreement, dated September 4, 2001  ISDA Master Agreement, dated September 4, 2001  ISDA Master Agreement dated as					
Insurance Company   21923   Brothers Special Financing Inc.   LBSF and Penn's Landing CDO SPC					dated thereafter)
Insurance Company   21923   Brothers Special Financing Inc.   LBSF and Penn's Landing CDO SPC		Lincoln National Life		Lehman	All derivatives contracts between
Saphir Finance PLC (Series 2008-1 EUR 60,000,000 ABS Long-Short Floating Rate Notes due 2046 (ISIN: XS0338465502))  State Street Bank and Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund  Access Group, Inc.  SPC  Lehman Brothers Special Financing Inc.  Lehman Brothers Special Financing Inc.  ISDA Master Agreement, dated September 4, 2001  ISDA Master Agreement, dated September 4, 2001					
Saphir Finance PLC (Series 2008-1 EUR 60,000,000 ABS Long-Short Floating Rate Notes due 2046 (ISIN: XS0338465502))  State Street Bank and Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund  Access Group, Inc.  Lehman Brothers Special Financing Inc.  Lehman Brothers Special Financing Inc.  Lehman Brothers Special Financing Inc.  ISDA Master Agreement, dated as of October 10, 2002  Lehman Brothers Special Financing Inc.  Lehman Brothers Special Financing Inc.  Lehman Brothers Special Financing Inc.  September 4, 2001	16		21923		
17 (Series 2008-1 EUR 60,000,000 ABS Long- Short Floating Rate Notes due 2046 (ISIN: XS0338465502))  State Street Bank and Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund  Access Group, Inc.  Sporthers Special Financing Inc.  Brothers Special Financing Inc.  Lehman Brothers Special Financing Inc.  Lehman September 4, 2001  ISDA Master Agreement, dated September 4, 2001  ISDA Master Agreement dated as					
17					
Short Floating Rate Notes due 2046 (ISIN: XS0338465502))  State Street Bank and Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund  Access Group, Inc.  Z1838 and Z1854  Lehman Brothers Special Financing Inc.  September 4, 2001  Financing Inc.  ISDA Master Agreement, dated September 4, 2001		`			of October 10, 2002
Short Floating Rate Notes due 2046 (ISIN: XS0338465502))  State Street Bank and Trust Company, in its 18 capacity as Trustee on behalf of Bond Market Common Trust Fund  Access Group, Inc.  Lehman Brothers Special Financing Inc. September 4, 2001 Financing Inc.  Lehman ISDA Master Agreement dated as	17		21838 and 21854	Financing Inc.	
XS0338465502))  State Street Bank and Trust Company, in its 18 capacity as Trustee on behalf of Bond Market Common Trust Fund  Access Group, Inc.  Lehman Brothers Special Financing Inc.  September 4, 2001 Financing Inc.  Lehman ISDA Master Agreement dated as	1,		21030 and 21034		
State Street Bank and Trust Company, in its 18 capacity as Trustee on behalf of Bond Market Common Trust Fund Access Group, Inc.  Lehman Brothers Special Financing Inc.  September 4, 2001 Financing Inc.  Lehman ISDA Master Agreement, dated September 4, 2001  Lehman ISDA Master Agreement dated as					
Trust Company, in its capacity as Trustee on behalf of Bond Market Common Trust Fund  Access Group, Inc.  Brothers Special Financing Inc.  September 4, 2001  Financing Inc.  Lehman  ISDA Master Agreement dated as				T .1	ICDA Martin Anna 1111
18 capacity as Trustee on behalf of Bond Market Common Trust Fund  Access Group, Inc.  21596 Financing Inc.  Financing Inc.  Lehman ISDA Master Agreement dated as					
behalf of Bond Market Common Trust Fund Access Group, Inc. Lehman ISDA Master Agreement dated as	10		21506		September 4, 2001
Common Trust Fund Access Group, Inc. Lehman ISDA Master Agreement dated as	10		41390	Thiancing Inc.	
Access Group, Inc. Lehman ISDA Master Agreement dated as					
				Lehman	ISDA Master Agreement dated as
	19	,	21947	Brothers Special	of November 17, 2005
Financing Inc.			-		,